SINGLE BENCH (3)

(2)

BEFORE THE HON'BLE HIGH COURT OF CHHATTISGARH, AT BILASPUR (CG)

WRIT PETITION (T) NO: 05 /2007

PETITIONER : M/s. M.K. Gupta & Company, Through its Partner: Uma Shankar Agrawal, Son of Late Shri Navrang Lal Agrawal, Aged about 47 years, R/o. 154, Indira Commercial Complex. T.P. Nagar, Korba (C.G.).

P.R. No. 306/07 dated 10/01/07 Presented by Shri A.K. Tiwari

-VERSUS-

RESPONDENTS : 1. The State of Chhattisgarh Through its Secretary, Department of Finance, DKS Bhawan, Mantralaya, Raipur (CG)

OATH COMMISSIONER APARNA MALVIYA CG 2073/96 03/01/07 Bilaspur Chhattisgarh

2. The Commissioner, Commercial Tax, Civil Lines, Raipur (CG)

3. The Commercial Tax Officer, Circle Korba, Distt: Korba (CG) Office at : Transport Nagar, Korba (CG)

RECEIVED-COPY 10/1/07 CLERK to A. G. BILASPUR

WRIT PETITION UNDER ARTICLE 226/[redacted] OF THE CONSTITUION OF INDIA

XI-HC-78

(48)

उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

मामला क्रमांक W.P.(CT) No. 5/2007 सन् 200

आदेश पत्रक (पूर्वानुबद्ध)

आदेश का दिनांक तथा आदेश क्रमांक	हस्ताक्षर सहित आदेश	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश

23-1-2007

Shri Anand Tiwari, Advocate for the petitioner.

Shri Vinay Pandey, Panel Lawyer for the State.

Heard.

Learned counsel for the petitioner has filed this petition against the order of Annexure P-5 passed by the Commercial Tax Officer, Korba Circle whereby a penalty of Rs. 7,09,200/- has been imposed on the petitioner.

Learned counsel for the petitioner submits that though the order impugned is appellable under Section 48 of the Chhattisgarh Value Added Tax Act, 2005, however, since the whole proceedings have been initiated at the instance of the officer who is discharging the duty of Appellate Authority and since the proceedings have been initiated without serving any show cause notice to the petitioner, the petitioner has filed the instant petition.

I have heard learned counsel for the parties. I have perused the relevant provisions of the Chhattisgarh Value Added Tax Act, 2005.

All the grievances which the petitioner has raised in this petition regarding non-service of notice or otherwise can be raised by the petitioner before the Appellate Tribunal. Therefore, this petition is disposed of with a direction that if the petitioner raises his grievances before the Appellate Tribunal, the same shall be decided on its own merits in accordance with law without being influenced by any observation made by this Court. The application for the condonation

P.T.O

XI-HC-78

(49)

उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

मामला क्रमांक W.P.(C.) No. 5/2007 **सन् 200**

आदेश पत्रक (पूर्वानुबद्ध)

आदेश का दिनांक तथा आदेश क्रमांक	हस्ताक्षर सहित आदेश	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश
	of delay, if any, in filing of the appeal may also be considered by the Appellate Tribunal as per rules. The petition is accordingly disposed of. Consequently, M.W.P.No. 168/2007 also stands disposed of. **Sd/-** **Dhirendra Mishra** **Judge**	

P.T.O.